



PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT  
CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

This form is your receipt  
when stamped by cashier.

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED

(See back of last page for instructions)

☐ Check box if partial sale of property

If multiple owners, list percentage of ownership next to name.

1 SELLER GRANTOR	Name _____	2 BUYER GRANTEE	Name _____	
	_____		_____	
	Mailing Address _____		Mailing Address _____	
	City/State/Zip _____		City/State/Zip _____	
	Phone No. (including area code) _____		Phone No. (including area code) _____	
3	Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property	List assessed value(s)
	Name _____			
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4

Street address of property: \_\_\_\_\_

This property is located in

☐ Check box if any of the listed parcels are being segregated from a larger parcel.

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

5	Enter Abstract Use Categories: _____  (See back of last page for instructions)	7	List all personal property (tangible and intangible) included in selling price.														
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Signature of <b>Grantor or Grantor's Agent</b> _____	Signature of <b>Grantee or Grantee's Agent</b> _____
Name (print) _____	Name (print) _____
Date & city of signing: _____	Date & city of signing: _____

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Date & city of signing: \_\_\_\_\_

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**Perjury:** Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

# INSTRUCTIONS

**Note:** To report a transfer of a controlling interest in an entity with an interest in real property, please use Real Estate Excise Tax Affidavit/Return, Revenue Form No. 84-0001B. This form is available at your local County Treasurer's or Recorder's Office or online at <http://dor.wa.gov>.

**Section 1:**

Enter the name(s) of seller/grantor. This is the person(s) conveying interest in the property.

**Section 2:**

Enter the name(s) of buyer/grantee. This is the person(s) receiving interest in the property.

**Section 3:**

- Enter the **name and address** where you would like all future property tax information sent.
- Enter the **tax parcel number** and **current assessed value** for **real** and **personal property** being conveyed. Check the box to indicate personal property.

**Section 4:**

- Enter the street address of the property.
- Enter the county if in unincorporated area or city if located within a municipality.
- Enter the legal description of the property.

**Section 5:**

- Enter the appropriate **Abstract Use Category** for the property. WAC 458-53-050. Select all that apply.

▪ Hotel, Motel, Resort - 17	▪ Repair Services - 23	▪ Land with Mobile Home - 11
▪ Residential, multiple 10 + Units (Apts) - 2	▪ Retail Trade - 24	▪ Standing Timber (separate from land) - 12
▪ Residential, multiple 2-10 Units (Apts) - 18	▪ Manufacturing - 3	▪ Water Right or Mineral Right - 13
▪ Residential, Single Family - 1	▪ Agriculture (not in current use) - 5	▪ Undeveloped Land / Land Only - 14
▪ Restaurants, Bars, Food Service - 19	▪ Agricultural Current Use - 6	▪ Land with New Building - 15
▪ Medical, Dental, Nursing Services - 20	▪ Designated Forest Land - 7	▪ Building Only - 16
▪ Recreational, Entertainment Activities - 21	▪ Open Space Current Use - 8	▪ Commercial - 4
▪ Tenant occupied, commercial properties - 22	▪ Timberland Current Use -9	▪ Other - 10 (describe)

**Section 6:**

Indicate whether the property is designated as forest land per chapter 84.33 RCW, classified as current use (open space, farm, agricultural, or timber) per chapter 84.34 RCW, or receiving special valuation as historic property per chapter 84.26 RCW.

**Section 7:**

- List **personal property** included in the selling price of the real property. For example, include tangible (furniture, equipment, etc) and intangible (goodwill, agreement not to compete, etc).
- **Use Tax** is due on personal property purchased without payment of the sales tax. Use Tax may be reported on your Combined Excise Tax Return or a Consumer Use Tax Return, both available at <http://dor.wa.gov>.
- If you are claiming a **tax exemption**, cite the specific Washington Administrative Code (WAC) number, section and subsection and provide a brief explanation. Most tax exemptions require specific documentation. Refer to the appropriate WAC to determine documentation requirements. Chapter 458-61A WAC is available online at <http://dor.wa.gov>.
- Enter the **type of document** (quit claim deed, statutory warranty deed, etc.), and **date of document** (MM/DD/YYYY)
- Enter the **selling price** of the property.

**Selling price:** For tax purposes, the selling price is the true and fair value of the property conveyed. When property is conveyed in an arm's length transaction between unrelated persons for valuable consideration, there is a presumption that the selling price is equal to the total consideration paid or contracted to be paid, including any indebtedness. Refer to RCW 82.45.030 for more information about selling price.

- **Deduct** the amount of **personal property** included in the selling price.
- **Deduct** the amount of **tax exemption** claimed per chapter 458-61A WAC.

**Due Date, Interest and Penalties:** Tax is due at the time of sale/transfer. If tax is not paid within one month of the date of sale/transfer, interest and penalties will apply. The interest rate is variable and determined per RCW 82.32.050. Delinquent penalties are 5% one month after the due date; 10% two months after the due date; and 20% three months after the due date. (RCW 82.45.100)

**State Technology Fee** - A \$5.00 Electronic Technology Fee that is due on all transactions.

**Affidavit Processing Fee** - A minimum of \$5.00 shall be collected in the form of tax and processing fee. A processing fee is due on all transactions where no tax is due and on all taxable transactions where the tax due is less than \$5.00.

**Section 8:**

Both grantor (seller) and grantee (buyer), or the agent of each, must sign this form, certifying that all the information provided is correct. Note: Original signatures required on the "County Treasurer" copy. Signatures may be required on the "Assessors" copy. Check with your county.

**Where to send completed forms:**

Completed forms should be submitted to the County Treasurer's or Recorder's Office where the property is located.

**Audit:**

Information you provide on this form is subject to audit by the Department of Revenue. Underpayments of tax will result in the issuance of a tax assessment with interest and penalties. Note: in the event of an audit, it is the taxpayers' responsibility to provide documentation to support the selling price or any exemption claimed. **This documentation must be maintained for a minimum of four years from date of sale. (RCW 82.45.100)**

**Ruling requests:**

You may request a predetermination of your tax liability. The written opinion will be binding on both you and the Department based on the facts presented (WAC 458-20-100(9)). Send your ruling request to:

Department of Revenue  
Taxpayer Information & Education  
P.O. Box 47478  
Olympia, WA 98504-7478  
FAX (360) 705-6655

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call (360) 570-3265. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.